UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

In re REFCO, INC. SECURITIES LITIGATION

No. 07-MD-1902 (GEL)

This Document Relates To:

No. 07-CV-11604 (GEL)

MARC S. KIRSCHNER, As Trustee of the Refco Litigation Trust,

Plaintiff,

-vs.-

GRANT THORNTON LLP, et al.,

Defendants.

PRICEWATERHOUSECOOPERS LLP'S CERTIFICATE OF SERVICE

I hereby certify that on May 21, 2008, PricewaterhouseCoopers LLP's Notice of Motion to Dismiss, Memorandum of Law, Declaration of James J. Capra, Jr., and Request for Judicial Notice were served on all parties registered with the Court's ECF system, under docket numbers 07-MD-1902 (GEL) and 07-CV-11604 (GEL). On the same date, copies of these documents were served by first class mail upon the Manual Service List, as listed below:

/s/ Alison Swap

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